

UNITED STATES DISTRICT COURT
DISTRICT OF MARYLAND

CHAMBERS OF
J. FREDERICK MOTZ
UNITED STATES DISTRICT JUDGE

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April 16, 2007

Memo To Counsel Re: United States of America v. Manuel R. Lagmay
Civil No. JFM-02-2303

Dear Counsel:

A hearing (by telephone) was scheduled for April 9, 2007 at 9:30 a.m. Mr. Callahan was not available although he had been notified of the hearing.

I went forward with the hearing because most of the questions I had were for Mr. Carroll. However, we reached a point where I concluded that it was necessary to have Mr. Callahan present as well in order to respond to some of the answers Mr. Carroll gave to my questions. Accordingly, another hearing will be held on Thursday, April 26, 2007 at 9:30 a.m. I ask Mr. Callahan to please be available to participate in the hearing by telephone. His case must be brought to a conclusion. I ask Mr. Carroll to initiate the call.

Incidentally, if Mr. Carroll can provide me with any additional information prior to the hearing in response to my questions about the 1988 tax year, I would appreciate him doing so. I am not sure how the 1099 forms attached to his reply memorandum are dispositive of the issue as to whether Mr. Lagmay included in his income the gross receipts of L & S International Placement Services when he paid his 1988 taxes.

Very truly yours,

/s/

J. Frederick Motz
United States District Judge